

ID: CCA_2010041216230637

Number: **201018008**

Office:

Release Date: 5/7/2010

UILC: 6231.01-01

From:

Sent: Monday, April 12, 2010 4:23:09 PM

To:

Cc:

Subject: RE: TEFRA election

We should protect both the TEFRA and non-TEFRA statutes. Our primary position would be that TEFRA does not apply since not all partners signed the purported election.

Arguably, they could request a ruling allowing retroactive election under section 9100. I am not an expert on that provision, so its unclear whether that is an option.